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ECONOMIC COMMISSION FOR AFRICA

Association of African Tax Administrators
Fourth Meeting of the Executive Committee

Cairo, Egypt, 10 - 12 March 1986
Item 3 of the Provisional Agenda

ECONOMIC COMMISSION FOR AFRICA

Association of African Tax Administrators

Third General Assembly Meeting

Cairo, Egypt, 12 - 15 March 1986
Item 6 of the Provisional Agenda

DRAFT REPORT ON THE ACTIVITIES OF THE ASSOCIATION OF AFRICAN TAX ADMINISTRATORS INCLUDING FINANCIAL STATEMENT FOR THE BIENNIUM MARCH 1984 - FEBRUARY 1986

PART I: ACTIVITIES

1. During the period, March 1984 to February 1986, the activities of the Association of African Tax Administrators as approved by the Second General Assembly Meeting of AATA were concerned with the following:

- the holding of the Second Technical Conference in 1985;
- the meeting of the Fourth Executive Committee meeting;
- the meeting of the Third General Assembly.

The Second Technical Conference

2. The Association of African Tax Administrators held its Second Technical Conference at Yaounde, Republic of Cameroon, from 14 - 19 October 1985. The themes of the Conference were:

- Evolution of administrative systems in Africa and the sector of tax administration;
- The role of management information and introduction of computerization in tax administration.
- The importance of audit and collection in tax administration.

3. The Conference was attended by representatives from Algeria, Angola, Benin, Botswana, Cameroon, Central African Republic, Djibouti, Egypt, Gabon, Equatorial Guinea, Madagascar, Nigeria, Rwanda, Senegal, Tunisia, Uganda and Zaire.

Fourth Meeting of the Executive Committee

4. The Fourth Meeting of the Executive Committee of AATA was held in Cairo, Egypt, from 10 - 12 March 1986. The meeting considered and adopted for submission to the third General Assembly Meeting of AATA, the following:

(a) Draft report on the activities of the Association of African Tax Administrators including financial statement for the biennium March 1984 to February 1986.

(b) Provisional Programme of work and operating budget of AATA March 1986 to February 1988.

(c) Proposed member States' contributions to AATA biennial budget March 1986 - Febraury 1988.

(d) Establishment of the Secretariat of AATA.

5. In addition to activities approved by the second General Assembly of AATA to be undertaken during the period March 1984 to February 1986, the Association was represented by the interim secretariat of AATA at the first meeting of Executive Secretaries of Regional Associations of Tax administrators. The meeting which was held in Panama City from 30 September to 4 October 1985 discussed the following issues:

- Consideration of proposals for strengthening and improving relationships and communications among the various Regional Associations of Tax Administrators;
- Proposal for joint participation in appropriate training programmes;
- Proposal for the exchange of tax personnel among member States of the Regional Associations of Tax Administrators;
- Proposal for holding meetings of Executive Secretaries at regular intervals and how funding should be arranged for this purpose.

6. The study on inventory of tax training facilities and centres in African countries which was requested by the Association to be undertaken was carried out by Prof. Suliman of Khartoum University. Part of the field mission for the study was undertaken in Nigeria, Egypt, Tanzania and Kenya. It is anticipated to undertake other field study missions in two or three French-speaking African countries. When the report is finalized, copies of it will be sent to member States of AATA for their comments.

Part II: FINANCIAL RESOURCES OF AATA

Membership

7. The present membership of AATA consists of Algeria, Botswana, Burkina Fasso, Cameroon, Central African Republic, Comoros, Egypt, Ethiopia, The Gambia, Gabon, Liberia, Mali, Niger, Nigeria, Senegal, Swaziland, Togo, Tunisia, Uganda, Zaire and Zambia. The interim secretariat of AATA continued during the period under review to have member States of UNECA and OAU which have not joined the Association to do so.

AATA member States' Contributions

8. Annex I to this report shows AATA member States contributions to the Association's biennial budgets, February 1980 - March 1982; March 1982 - February 1984; and March 1984 - February 1986. From annex I, it is seen that majority of member States of the Association are still in arrears. For the biennium, February 1980 - March 1982, out of a total US$60,000 assessed contributions, US$33,811.91 was paid. For the biennium,

March 1982 - February 1984, US$45,278.85 was paid out of US$86,700 contributions assessed to be paid and for the period, March 1984 - February 1986 US$32,083.16 has been paid.

Statement of Revenue and Expenditure

9. In annex II to this report is shown the statement of revenue and expenditure for the periods, March 1982 - February 1984 and March 1984 - February 1986. The expenses incurred by the Association since its inception have been for the holding of technical conferences and the General Assembly and Executive Committee Meetings.

10. While it was recommended by the Second General Assembly Meeting to earmark US$30,000 for membership drive and reserve US$30,000 for the future establishment of AATA Secretariat, it was found difficult to carry out the membership drive mission because contributions paid during the period under review by member States were inadequate. The reserve fund of US$30,000 recommended for the future establishment of AATA Secretariat will only materialize if there will be a surplus in revenue when expenses for the second Technical Conference and the third General Assembly and fourth Executive Committee Meeting have been met.

ANNEX I

AATA Member States' Contributions

as at 31 December 1985

(in US Dollars)

Member States	Biennium Budget February 1980 - March 1982			Biennium Budget March 1982 - February 1984			Biennium Budget March 1984 - February 1986			Total Arrears
	Assessed contributions	Paid	Balance outstanding	Assessed contributions	Paid	Balance outstanding	Assessed contributions	Paid	Balance outstanding	
1. Algeria	6,000	-	6,000	8,670	-	8,670	7,255	-	7,255	21,925.00
2. Benin	-	-	-	-	-	-	7,255	-	7,255	7,255.00
3. Burkina Faso 6/	-	-	-	-	-	-	---	-	-	-
4. Botswana	1,356	1,326.75	1/	700	2,136.00	-	7,255	5,923.25 2/	-	-
5. Cameroon	6,000	5,120.33	879.67 3/	8,107	-	8,107	7,255	-	7,255	10,241.67
6. Central African Republic	2,106	-	2,106	1,084	-	1,084	7,255	-	7,255	10,445.00
7. Comoros	300	-	300	433	-	433	7,255	-	7,255	7,945.00
8. Egypt	6,000	6,000	-	8,670	8,670	-	7,255	7,200.58	54.42 3/	54.42
9. Ethiopia	-	600 4/	-	8,670	8,670	-	7,255	7,255	-	-
10. Gabon	-	-	-	-	-	-	-	1,955.61 4/	-	-
11. The Gambia	588	-	588	433	-	433	7,255	1,490.72	5,764.28	6,785.28
12. Liberia	4,030	4,030	-	2,402	-	2,402	7,255	-	7,255	9,657.00
13. Mali	-	300 4/	-	1,639	1,639	-	7,255	-	7,255	7,255.00
14. Malawi	5,120	5,120	-	3,035	3,035	-	- 5/	-	-	-
15. Niger	4,668	-	4,668	2,800	-	2,800	7,255	-	7,255	15,023.00
16. Nigeria	6,000	6,000	-	8,670	5,999.85	2,670.15	7,255	-	7,255	9,925.15
17. Senegal	6,000	-	6,000	5,037	-	5,037	7,255	-	7,255	18,292.00
18. Swaziland	1,776	1,776	-	1,032	-	1,032	7,255	-	7,255	8,287.00
19. Togo	3,254	3,036.83	217.17 3/	1,439	-	1,439	7,255	-	7,255	8,911.17
20. Tunisia 6/	-	-	-	-	-	-	-	-	-	-
21. Uganda	-	-	-	8,459	8,459	-	7,255	-	7,255	7,255.00
22. Zaire	6,000	-	6,000	8,670	-	8,670	7,255	-	7,255	21,925.00
23. Zambia	-	-	-	8,670	8,670	-	7,255	7,255	-	-
TOTAL	60,000	33,811.91	27,058.84	86,000	49,270.85	42,777.15	137,845	31,083.16	107,388.70	177,224.69

(Total contributions for the period February 1980 - February 1986 US$110,173.92)

1/ outstanding balance of US$29.25 was settled by the overpayment of assessed contributions in the biennium March 1982 - February 1984

2/ Advance payment made in the biennium March 1982 to February 1984.

3/ Due to exchange rate conversion

4/ Voluntary contributions paid by member States joining after the biennium assessed contributions have been adopted

5/ Withdrew its membership from AATA

6/ Joined in 1985 to pay only voluntary contribution

ANNEX II

STATEMENT OF REVENUE AND EXPENDITURE

	For the Biennium	
	March 1982 - February 1984	March 1984 - February 1986
	US $	
Revenue		
1. Balance B/F	33,811.91	54,796.35
2. Income from member States' contributions	45,278.85	29,129.35
3. Income from voluntary contributions	---	1,953.61
Total revenue	79,090.76	85,879.11
Expenditure		
1. First General Assembly meeting held in Addis Ababa, Ethiopia, 1982	17,181.71	---
2. First Technical Conference held in Kampala, Uganda - 1983	7,112.30	---
3. Second General Assembly meeting held in Gaborone, Botswana	---	28,286.47
4. Second Technical Conference held in Yaounde, Cameroon - 1985	---	20,000 1/
5. Third General Assembly and Fourth Executive Committee meetings, Cairo, Egypt, 1986	---	15,000 1/
T O T A L	24,293.41	63,286.47
Surplus/Deficit	54,796.35	22,593.64

1/ Revised estimates

2/ Estimated surplus as at February 1986